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AUTHOR	Hay, Janet
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ABSTRACT

This report summarizes enrollment, costs, and funding information for North Idaho College (NIC) and the College of Southern Idaho (CSI) for 1972 and 1977, explores new options for the future, and presents academic and vocational division funding information and capital construction data. Academic student enrollment at NIC increased 35% between 1972 and 1977; vocational student enrollment increased 51%. At CSI, academic and vocational student enrollments increased 22.7% and 63% respectively. Projections for the next two years indicate additional overall enrollment rises of 23.6% at NIC and 24% at CSI. Per campus enrollment by state school district is charted. In 1977, college funds were generated from the following sources (at NIC and CSI, respectively): student fees, 16% and 9%; local property taxes, 18% and 20%; county liquor appropriations, 2% and 3%; state aid, 51% and 52%; federal grants, 1% and 0%. Information on sources of additional revenues, notably property tax by county, is provided. Tables present unrestricted funds statistics, assessed valuation of college areas, and tuition information. State laws pertaining to junior colleges and the liquor fund are appended. (TR)

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REPORT ON JUNIOR COLLEGE FUNDING

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Prepared by

Janet Hay

State Board of Education
October 25, 1977

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JUNIOR COLLEGE FUNDING

Idaho has designated six junior college districts, two of which actually contain junior colleges: North Idaho College in Area I and College of Southern Idaho in Area IV. The map on page 12 and the chart on pages 13 - 15 show the counties and school districts which the areas encompass.

One should note that the taxing district of the junior colleges is not the same as the area. NIC taxes only in Kootenai County, although the area also encompasses Benewah, Bonner, Boundary, and Shoshone Counties. CSI taxes only in Twin Falls and Jerome Counties, although the area also encompasses Blaine, Camas, Cassia, Gooding, Lincoln, Minidoka and part of Elmore Counties.

The funding and governance of the junior colleges are similar to those of the public school districts in that the revenue to the colleges comes both from local property taxes and from the state general account, and the day-to-day governance rests with an elected board of trustees representing the taxing district. The "general supervision and governance" rests with the State Board of Education, but the Board has no control over specific programs within the institutions. These institutions submit their requests for state dollars through the State Board of Education but are then free to submit their own requests, separate from that approved by the State Board, to the executive and legislative budget divisions.

North Idaho College began its operation in June, 1939, and the College of Southern Idaho began its operation in September, 1965. Both junior colleges received state funds for academic programs for the first time in the 1967-1969

biennium. The funding pattern for the past five years and the colleges' own projections for the next three years are displayed in the chart on page 10. The enrollment patterns and projections are shown on page 11. Both institutions operate programs in outlying communities in other counties as well as the programs which are offered "on campus."

The purpose of this report is to summarize enrollment, costs and funding for the past five years and to explore new options for the future. Funding for three areas--academic division, vocational division, and capital construction--will be discussed.

I. ENROLLMENT (See schedule on page 11)

A. Over the past five years:

FALL SEMESTER

	FTE Academic	Full-time Students Vocational
North Idaho College		
1977	1120	245
1972	829	162
Difference	291	83
% increase	35%	51%
College of Southern Idaho		
1977	1379	496
1972	1124	305
Difference	255	191
% increase	22.7%	63%

B. Projection for next two years

North Idaho College	150	25
% increase	13.4%	10.2%
College of Southern Idaho	96	84
% increase	7%	17%

C. Home counties of students: These figures may not be entirely accurate, as it is extremely easy to establish residency in the district and just as difficult to determine the "true" home county of the student.

	ACADEMIC HEADCOUNTS			
	North Idaho College**			College of Southern Idaho*
	Fall 1976	Spring 1977	FY1977	FY1977
Ada	3	3	6	28
Adams	--	--	--	--
Bannock	1	2	3	1
Bear Lake	--	--	--	1
Benewah	16	17	33	--
Bingham	--	--	--	9
Blaine	1	1	2	45
Boise	--	--	--	--
Bonner	96	100	196	2
Bonneville	--	--	--	8
Boundary	17	23	40	1
Butte	--	--	--	--
Camas	--	--	--	9
Canyon	3	3	6	37
Caribou	--	--	--	5
Cassia	--	--	--	122
Clark	--	--	--	1
Clearwater	--	--	--	--
Custer	1	1	2	7
Elmore	--	--	--	34
Franklin	--	--	--	1
Fremont	--	1	1	2
Gem	--	--	--	3
Gooding	1	--	1	124
Idaho	4	4	8	--
Jefferson	--	--	--	--
Jerome	--	--	--	387
Kootenai	812	792	1,604	--
Latah	15	13	28	3
Lemhi	2	2	4	2
Lewis	--	--	--	--
Lincoln	--	--	--	39
Madison	--	--	--	6
Minidoka	--	--	--	162
Nez Perce	--	3	3	4
Oneida	1	1	2	1
Owyhee	--	--	--	3
Payette	1	--	1	7
Power	--	--	--	3
Shoshone	73	75	148	--
Teton	--	--	--	1
Twin Falls	--	--	--	2,260
Valley	3	3	6	--
Washington	1	1	2	1
GRAND TOTAL	1,051	1,045	2,096	3,319
Percentage of students within county			77%	80%
Percentage of students outside county			23%	20%

*Fall 1976 and Spring 1977 information was not provided by CSI.
**Coeur d'Alene campus only.

II. FUNDING THE ACADEMIC PROGRAMS (See schedule on page 10)

A. Student tuition and fees: (See chart and Idaho Code, Sections 33-2110 and 33-2110A, pp. 16 - 20)

In FY1978 student fees account for:

NIC	$628,600	16% of total revenue
CSI	422,000	9% of total revenue

In FY1978 the fees are:

NIC - In-district students (Kootenai County) $185/semester
Out-of-district students 450/semester

($265 of this fee is paid by the student's home county from the liquor profits allocated to that county. $185 is paid by the student.)

CSI - In-district students
(Twin Falls and Jerome County . . . $175.95/semester
Out-of-district students 340/semester

($240 of this fee is paid by the student's home county from the liquor profits allocated to that county. $100 is paid by the student.)

B. Local property tax revenue: (See Idaho Code, Sections 33-2111 and 33-2112, p. 26.)

The trustees of a junior college district may levy up to 8.5 mills on the assessed value of that district. Eight mills may be levied for maintenance and operations at the junior college. An additional .5 mill may be levied for maintenance and care of the gymnasium and college grounds.

In FY1978 the tax revenue generated:

NIC	$707,000	18% of total revenue
CSI	956,300	20% of total revenue

Both districts are levying at or just under the limit. The charts on pp. 28 and 27 show the mill levies and assessed valuations of the junior college districts.

C. County liquor allocation: (See Idaho Code, Sections 23-401, 23-402, 23-403, 23-404, 23-405, 23-408, pp. 33 - 35.)

The manner in which the state liquor profits are distributed is summarized on page 30. The FY1977 annual distribution of surplus liquor funds to counties and junior college districts is shown on page 31.

In summary, 50% of the liquor profits are distributed to the counties on the basis of population. Counties in a junior college district must allocate 50% of their liquor funds to the junior college (Kootenai, Twin Falls, and Jerome Counties). The liquor funds of the other counties pay for the tuition of students who attend a junior college out of their home county.

In FY1978 the colleges received from liquor profits:

NIC	$89,456	2% of the total revenue
CSI	140,000	3% of the total revenue

D. State aid:

State aid to the junior colleges includes the general account appropriation and the FICA allocation (same as the public schools). In FY1978 total state aid accounted for:

NIC	$1,578,236	51% of total academic revenue
CSI	1,862,700	52% of total academic revenue

One should note (chart on page 10) that the percentage of the colleges' total revenue from the state has increased from 37% in FY1973 to 51% in FY1978 at NIC, and from 42% in FY73 to 52% in FY78 at CSI. The junior colleges project a further increase to 54% in FY1980 at NIC and 53% in FY1980 at CSI.

E. Federal grants:

NIC	$31,783,	less than 1% of total academic revenue
CSI	0	0% of total academic revenue

F. Interest, rents, other:

NIC	$59,710	2% of total academic revenue
CSI	$225,200	6% of total academic revenue

III. FUNDING THE VOCATIONAL PROGRAMS:

North Idaho College and the College of Southern Idaho receive funds for vocational education on a reimbursement basis. To ease the cash flow at the beginning of a fiscal year, an advance is sent to the colleges. As authorized expenditures are made, vouchers are submitted to the State Division of Vocational Education. Processing the vouchers results in the proper accounting for the advances and the forwarding of additional funds in direct reimbursement of expenses. Both state and federal monies are processed in this manner.

The schedule on page 10 shows that state aid to the vocational schools at the two junior colleges has increased from 61% in FY1973 to an estimated 82% in FY1980. Currently, in FY1978, the state is supporting vocational schools with 80% of the vocational revenues.

IV. CAPITAL CONSTRUCTION:

Junior colleges are permitted to make levies for bond redemption on 5% of the assessed value of the district. At the present time, CSI is utilizing only 37% of its bonding capacity, and NIC is using only 8% of its bonding capacity. (See chart on bonding capacity, p. 28 and summaries, pp. 21 - 25.)

North Idaho College

Building	Completion Date	Fed. Funding	Local Funding	State Funding	Total
Mechanical Arts Bldg	1944		$ 87,019		$ 87,019
Classroom, Admin Bldg	1949		310,125		310,125
Gymnasium	1950		190,835		190,835
Dormitory & Student Union	1960		242,175		242,175
Industrial Arts Bldg	1962		50,897		50,897
Library Wing	1962		259,256		259,256
Dormitory	1963		284,934		284,934
Vocational Bldg	1962		263,613		263,613
Vocational Bldg Addition	1970			$ 100,000	100,000
Four misc residences	1969-74		59,269		59,269
Post Bldg	1970		66,456		66,456
Winton Class Bldg	1971		148,516		148,516
Motorcycle Millwright Shop	1972		121,785		121,785
Gymnasium addition	1974		200,398		200,398
Seiter Hall of Science	1974	$ 278,928		897,979	1,176,907
Sherman Building	1976		127,000		127,000
Tennis Courts & Grounds Improvements	1976	62,425	212,585		275,010
Hedlund Vocational Ctr	1977	800,000		1,747,000	2,547,000
Humanities Building		1,450,000		1,385,000	2,835,000
Total		$ 2,591,353	$ 2,624,863	$ 4,129,979	$ 9,346,195
		28%	28%	44%	100%

Projects for future construction:

Building	Commencement Date	Est Cost	Funding
Dormitory	1978	$1,000,000	Revenue Bonds - HUD
Student Union Addition	1979	1,000,000	" "
Library	1979-80	2,000,000	State and/or Federal
Vocational Addition	1980	1,400,000	State 1/2, Federal 1/2

College of Southern Idaho

Building	Completion Date	Fed & Local Funding	State Funding	Total
Shields Academic Bldg	1968	$1,237,180		$1,237,180
Fine Arts Bldg	1968	580,945		580,945
Maintenance Bldg	1968	95,560		95,560
Physical Ed Bldg	1970	1,209,800		1,209,800
Multi-Use Bldg	1971	1,097,742		1,097,742
Dormitory	1971	725,185		725,185
Vo-Tech Bldg	1972	362,330	283,000	645,330
Expo Bldg	1976	619,075		619,075
Vo-Tech Center	1976		2,595,000	2,595,000
Total		$5,927,817	$2,878,000	$8,805,817
		67%	33%	100%

V. SOURCES OF ADDITIONAL REVENUE:

A. Student fees:

Although student fees may increase slightly in the future, they should not be considered a major potential revenue source. By law, fees at the junior colleges cannot be increased above $200 per year (I.C. 33-2110) for in-district students, nor can the county's share exceed two-thirds of the total fee for a maximum of $312.50/semester.

B. State aid:

It is unlikely that the SBE could approve any significant increase in the percentage of state aid for junior colleges without additional tax revenue coming into the state's general account. Education's demands on the general account make up almost 70% of its expenditures. During budget hearings held by the SBE in July, NIC requested $1,700,000 and CSI requested $2,030,700 in general account dollars for FY1979. The SBE approved as its FY1979 request for the junior colleges $1,553,300 for NIC (a SBE requested increase to 48% as opposed to NIC's requested increase to 52% of NIC's total budget), and $1,877,300 for CSI (a SBE requested increase to 49% as opposed to CSI's requested increase to 53% of CSI's total budget).

C. Property tax

1. If the mill levy were increased, it would generate:

	1977 Assessed Value
NIC - Kootenai County	$83,899,192
1 mill levy	83,899
CSI - Twin Falls County	$88,521,291
Jerome County	37,440,461
Subtotal	$125,961,752
1 mill levy	125,962

2. If the levy were extended to the junior college area it would generate:

Area I (1976)- Benewah, Bonner, Boundary Kootenai, Shoshone Counties	$206,318,179
1 mill levy	206,318
8 mill levy	1,650,545
Area IV (1976)-Blaine, Camas, Cassia, Gooding, Jerome, Lincoln, Minidoka, Twin Falls, & part of Elmore Counties	$281,315,049
1 mill levy	281,315
8 mill levy	2,250,520

3. When property has been revalued to today's fair market value and assessment ratios have been adjusted to 20% (1982):

North Idaho College

1977 Ratio	1977 Assessed Value	1 Mill Levy	8 mills Levy
Kootenai 12.9%	$83,899,192	$ 83,899	$ 671,194
20%	130,076,267 [1]	130,076	1,040,610
Additional revenue by changing ratio		$ 46,177	$ 369,416

College of Southern Idaho

1977 Ratio			
Jerome 14.44%	$ 37,440,461)	$ 125,961	$1,007,688
Twin Falls 12.23%	88,521,291)		
	$125,961,752		
20%	196,617,495 [1]	196,617	1,572,940
Additional revenue by changing ratio		$ 70,656	$ 565,252

[1] This is a rough approximation because the ratio does not include utility property, but the total assessed value does include utility property.

4. The Idaho Code states that the junior colleges be allowed to levy for plant facilities in the same manner prescribed for the school districts. (See I.C., Section 33-2113 and 33-804, p. 29 of the Appendix.) This source has never been utilized.

D. Liquor profits: (See Idaho Code on Liquor Fund, pp. 32 - 35)

If one-half the liquor profits distributed to the counties in each junior college area (instead of just the junior college district) were allocated to the colleges, the revenue would be in 1977:

	Proposed	FY1977 Receipts through Tuition
North Idaho College Area I		
Proposed Revenue Source:		
Benewah	$ 18,050	$ 7,345
Bonner	39,850	54,744
Boundary	17,750	14,477
Shoshone	42,400	44,458
Total	$ 118,050	$ 121,024
Current Revenue Source:		
Kootenai	$ 93,200	
North Idaho College currently receives		$ 84,000
College of Southern Idaho Area IV		
Proposed Revenue Source:		
Blaine	$ 18,600	$ 5,602
Camas	6,250	1,920
Cassia	40,450	17,484
Gooding	23,500	13,248
Lincoln	10,850	5,832
Minidoka	39,350	19,128
Total	$ 139,000	$ 63,214
Current Revenue Source:		
Twin Falls	$ 99,400	
Jerome	32,800	
Total	$ 132,200	
College of Southern Idaho currently receives:		
Jerome		$ 23,700
Twin Falls		90,300
Total		$ 114,000

APPENDIX

JUNIOR COLLEGES
SUMMARY OF UNRESTRICTED FUNDS

	1972-73	1973-74	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80
NORTH IDAHO COLLEGE								
Student Tuition & Fees	$ 368,346	$ 392,198	$ 481,260	$ 583,767	$ 590,205	$ 628,600	$ 685,000	$ 720,000
Tax Revenue-Property & Sales	380,338	450,019	559,962	605,852	668,700	707,000	800,000	900,000
County Liquor Allocation	82,213	74,960	74,960	102,818	84,117	89,456	95,000	100,000
State Aid (regular)	540,113	746,505	816,383	1,066,874	1,250,900	1,438,236	1,700,000	2,000,000
FICA Appropriation	45,023	54,348	68,876	85,792	126,958	140,000	155,000	180,000
Federal Government & Other Grants	117,046	81,142	192,270	35,795	10,855	31,783	40,000	40,000
Interest, Rents & Other	35,045	49,574	74,631	103,648	77,763	59,710	80,000	90,000
Subtotal - Unrestricted Academic Funds	1,568,124	1,848,746	2,268,342	2,584,546	2,809,498	3,094,785	3,555,000	4,030,000
Percent of State aid incl. FICA Approp.	37%	43%	39%	45%	49%	51%	52%[1]	54%
Vocational Reimbursements:								
State-Salaries & Expense	352,249	386,095	461,788	545,521	710,462	819,749	945,000	1,050,000
State-Equipment Reimbursement	29,256	44,291	46,387	100,418	76,565	78,144	90,000	100,000
Department Sales	29,511	34,785	44,820	34,697	76,106	53,700	60,000	66,000
Subtotal - Unrestricted Vocational Ed Funds	411,016	465,171	552,995	680,636	863,133	951,593	1,095,000	1,216,000
Percent of State Aid (Approximation)	61%	67%	70%	75%	79%	80%	82%	82%
TOTAL	$1,979,140	$2,313,917	$2,821,337	$3,265,182	$3,672,631	$4,046,378	$4,650,000	$5,246,000
COLLEGE OF SOUTHERN IDAHO								
Student Tuition & Fees	$ 305,132	$ 284,019	$ 310,022	$ 356,064	$ 380,200	$ 422,000	$ 455,800	$ 510,500
Tax Revenue-Property & Sales	448,019	476,412	638,667	719,742	799,900	956,300	1,071,100	1,199,600
State Liquor Allocation	121,137	110,449	110,449	169,381	114,000	140,000	150,000	168,000
State Aid (regular)	656,710	1,053,995	1,204,017	1,412,326	1,537,200	1,738,200	2,030,700	2,274,400
FICA Appropriation		68,937	83,895	91,201	101,900	124,500	134,500	150,600
Federal Government & Other Grants	14,375	11,708	18,077	11,312	14,578	-0-	-0-	-0-
Interest, Rents & Other	36,705	96,518	133,979	130,257	194,000	225,200	236,800	265,200
Subtotal - Unrestricted Academic Funds	1,582,078	2,102,088	2,499,106	2,890,283	3,141,778	3,606,200	4,078,900	4,568,300
Percent of State Aid Inc. FICA Approp.	42%	53%	52%	52%	52%	52%	53%[2]	53%
Vocational Reimbursements:								
State-Salaries & Expense	607,031	679,113	811,088	899,095	1,017,307	1,139,400	1,276,100	1,429,300
State-Equipment Reimbursement	48,043	33,736	10,160	33,493	75,890	70,000	70,000	78,000
Department Sales	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Subtotal Unrestricted Vocational Ed Funds	655,074	712,849	821,248	932,588	1,093,197	1,209,400	1,346,100	1,507,300
Percent of State Aid (Approximation)	61%	67%	70%	75%	79%	80%	82%	82%
TOTAL	$2,237,152	$2,814,937	$3,320,354	$3,822,871	$4,234,975	$4,815,600	$5,425,000	$6,075,600

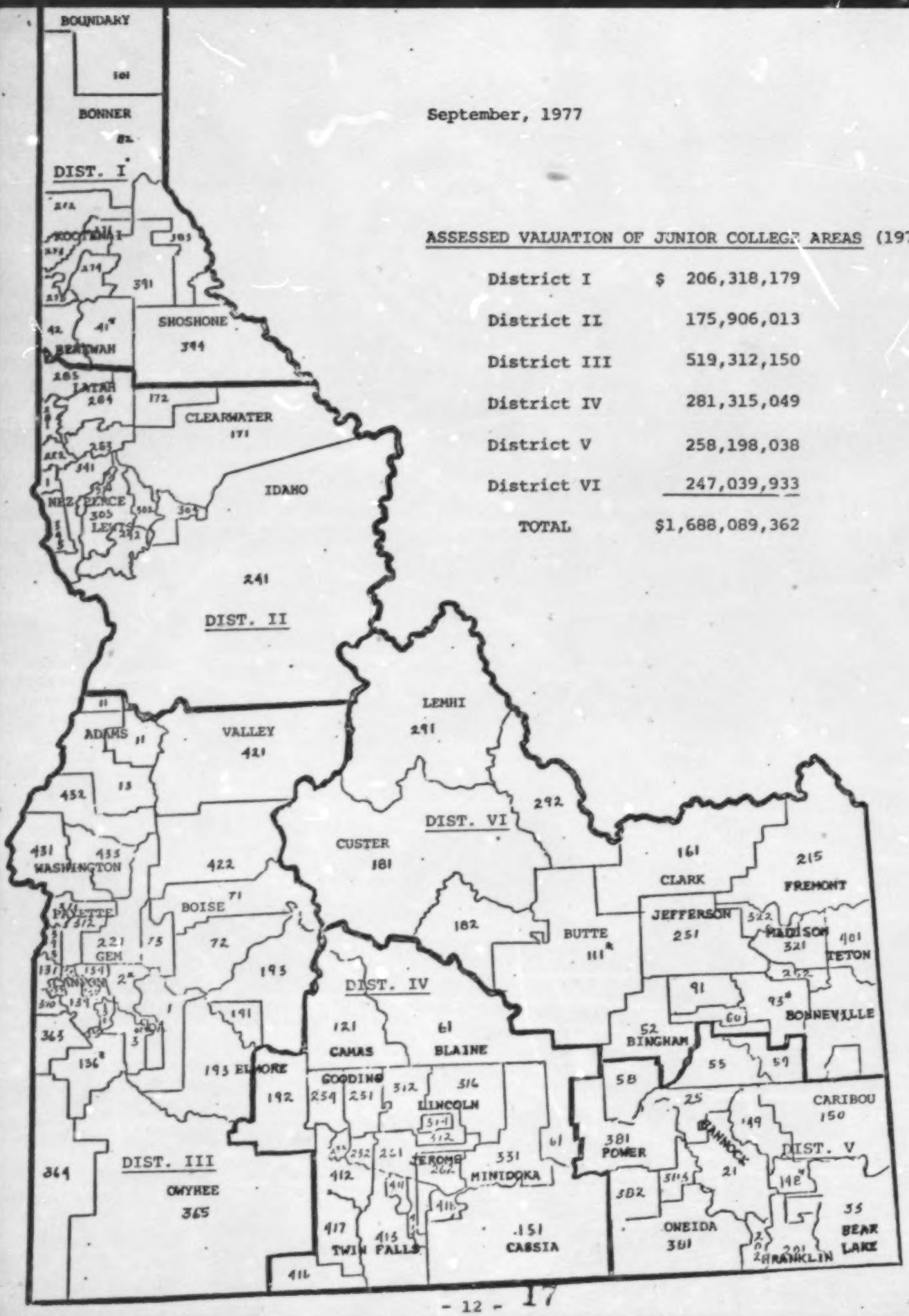
[1] The State Board of Education approved a request for state aid in the amount of $1,553,300 which includes retirement of $143,000. This amount coupled with the FICA request of $155,000 would decrease this percentage to 48%.

[2] The State Board of Education approved a request for state aid in the amount of $1,877,300 which includes retirement of $159,600. This amount coupled with the FICA request of $134,500 would decrease this percentage to 49%.

JUNIOR COLLEGES ENROLLMENT SUMMARY

	1972-73		1973-74		1974-75		1975-76		1976-77		1977-78		1978-79		1979-80	
	Fall	Spring	Fall	Spring	Fall	Spring	Fall	Spring	Fall	Spring	Fall	Spring	Fall	Spring	Fall	Spring
COLLEGE OF SOUTHERN IDAHO																
Academic FTE	1,124	1,341	1,169	1,174	1,160	1,154	1,234	1,295	1,239	1,028	1,379	1,350	1,425	1,400	1,475	1,450
Vocational Full-Time Student	305	338	352	320	376	344	414	413	496	532	496	520	540	560	580	600
NORTH IDAHO COLLEGE																
Academic FTE	829	783	768	782	855	893	1,016	1,042	990	997	1,120	1,120	1,200	1,200	1,270	1,270
Vocational Full-Time Student	162	182	171	208	183	212	195	215	226	267	245	290	260	300	270	310

September, 1977



ASSESSED VALUATION OF JUNIOR COLLEGE AREAS (1976):

District I	$ 206,318,179
District II	175,906,013
District III	519,312,150
District IV	281,315,049
District V	258,198,038
District VI	247,039,933
TOTAL	$1,688,089,362

JUNIOR COLLEGE AREAS
BY SCHOOL DISTRICTS

Junior College Area	County	District	District Number
1	Boundary	Boundary	101
	Bonner	Bonner	82
	Kootenai	Coeur d'Alene	271
		Lakeland	272
		Post Falls	273
		Kootenai	274
		Worley	275
	Shoshone	Kellogg	391
		Mullan	392
		Wallace	393
		Avery	394
	Benewah	St. Maries	41
		W. Benewah	42
2	Latah	Moscow	281
		Genesee	282
		Kendrick	283
		Whitepine	284
		Potlatch	285
	Nez Perce	Lewiston	1 or 340
		Lapwai	341
		Culdesac	342
		Tammany	343
	Clearwater	Orofino	171
		Elk River	172
	Lewis	Nez Perce	302
		Kamiah	304
		Craigmont	305
	Idaho	Grangeville	241
		Cottonwood	243
3	Adams	Meadows Valley	11
		Council	13
	Valley	McCall-Donnelly	421
		Cascade	422
	Washington	Weiser	431
		Cambridge	432
		Midvale	433
	Boise	Garden Valley	71
		Basin	72
		Horseshoe Bend	73
	Payette	Payette	371
		New Plymouth	372
		Fruitland	373
	Gem	Emmett	221
	Canyon	Nampa	131
		Caldwell	132
		Wilder	133
		Middleton	134
		Notus	135
		Melba	136
		Parma	137
		Scism	138
		Canyon	139

Junior College Area	County	District	District Number
3 (cont'd)	Ada	Boise	1
		Meridian	2
		Kuna	3
	Elmore	Prairie	191
		Mountain Home	193
	Owyhee	Marsing	363
		Pleasant Valley	364
		Bruneau-Grandview	365
		Homedale	370
4	Elmore	Glenns Ferry	192
	Camas	Camas	121
	Blaine	Blaine	61
	Gooding	Gooding	231
		Wendell	232
		Hagerman	233
		Bliss	234
	Lincoln	Shoshone	312
		Dietrich	314
		Richfield	316
	Jerome	Jerome	261
		Valley	262
	Minidoka	Minidoka	331
	Twin Falls	Twin Falls	411
		Buhl	412
		Filer	413
		Kimberly	414
		Hansen	415
		Three Creek	416
		Castleford	417
		Murtaugh	418
	Cassia	Cassia	151
5	Oneida	Oneida	351
	Franklin	Eastside	201
		Westside	202
	Bear Lake	Bear Lake	33
	Power	American Falls	381
		Rockland	382
		Arbon	383
	Bannock	Marsh Valley	21
		Pocatello	25
	Caribou	Grace	148
		North Gem	149
		Soda Springs	150
	Bingham	Aberdeen	58
		Blackfoot	55
		Firth	59
6	Lemhi	Salmon	291
		South Lemhi	292
	Custer	Custer	181
		Mackay	182
	Butte	Arco	111
	Clark	Clark	161
	Fremont	St. Anthony	215
	Jefferson	Jefferson	251

Junior College Area	County	District	District Number
6 (cont'd)	Jefferson	Ririe	252
	Madison	Madison	321
		Sugar-Salem	322
	Teton	Teton	401
	Bonneville	Idaho Falls	91
		Swan Valley	92
		East Bonneville	93
	Bingham	Snake River	52
		Shelley	60

TUITION FOR JUNIOR COLLEGES

FOUR KINDS:

I. Resident Students --

Not less than $125.00 or more than $200.00 per annum.

II. Other Students --

Charged the annual cost of courses of instruction.

A. Interest general obligation bonds
B. Teaching
C. Administration
D. Maintenance
E. Operation
F. Depreciation of equipment, buildings, supplies & fuel
G. Other ordinary & necessary expenses of operation

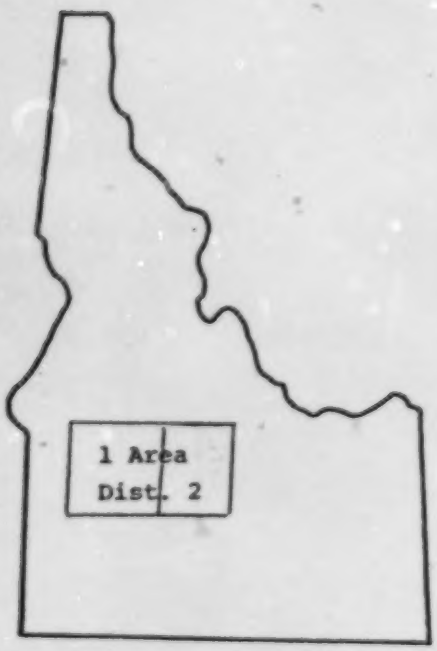
Students living outside the Junior College District but within the District for a Junior College shall have their tuition figured in the following manner:

The above actual costs minus liquor funds, minus state appropriation, not including Vocational Education funds.

III. Out of area tuition --

All costs minus state appropriation.

IV. All costs are included.



FOUR KINDS OF TUITION

1. In District -- $125.00 to $200.00

2. In County but outside) -- Credit for liquor money
   district) -- Credit for appropriation

3. Instate -- outside of Jr. College District
   -- Credit for appropriation

4. Pay Actual Cost

33-2108. Junior college districts public corporations, etc.

Sec. to sec. ref. This section is referred to in § 33-2107B.

33-2109. President—Instructors and other employees, etc.

Sec. to sec. ref. This section is referred to in § 33-2107B.

33-2110. Tuition.—All students of a junior college shall pay tuition that shall be fixed annually by the board of trustees not later than the 1st day of August of each year. The tuition for full time students taking normal academic courses provided by the college, who are residents of the district, shall be fixed at not less than one hundred twenty-five dollars ($125) per annum, and may be increased by annual increments of not more than twenty-five dollars ($25.00) to a maximum tuition of two hundred dollars ($200) per annum; for all other students taking such courses the tuition shall be, as nearly as is practicable, the annual costs of all elements of providing such courses of instruction, including interest on general obligation bonds, teaching, administration, maintenance, operation and depreciation of equipment and buildings, supplies and fuel, and other ordinary and necessary expenses of operation incurred in providing such courses by the junior college, provided that the tuition of students residing outside the district but within the county or counties wherein such district is located shall be fixed after taking into account moneys received by the junior college district from the allocation of the liquor act control fund, and any funds allocated to such junior college from the educational funds of the state of Idaho, other than allocations for vocational education; and provided that the tuition of students residing outside the district and the county but within the state of Idaho shall be fixed after taking into account moneys received from educational funds other than vocational moneys, as referred to in this chapter, from the state of Idaho. Receipt of moneys, as hereinbefore provided in this section, shall be based upon the receipts from the sources referred to during the fiscal year preceding the fixing of said tuition. A student in a junior college shall not be deemed a resident of the district or of the county or of the state of Idaho, unless such student shall have resided within said district, county or state, for at least six (6) months continuously prior to the date of his first enrollment in said junior college, and no student who was not a resident of the district, county or state shall gain residence while attending and enrolled in said junior college. The residence of a minor shall be deemed to be the residence of his parents or parent or guardian. Tuition shall be payable in advance, but the board may, in its discretion, permit the same to be paid in instalments. The board of trustees shall also fix fees for laboratory and other special services provided by said junior college and for special courses, including, but not limited to, night school, off-campus courses, summer school, vocational courses, as otherwise provided in this chapter, and other special instruction provided by said junior college and nothing in this act shall be deemed to control the amount of such tuition for said special courses or such fees for special services, as herein provided, but the same shall be, as nearly as reasonable, sufficient to cover the cost of all elements of providing such courses as above defined. [1963, ch. 363, § 10, p. 1037; am. 1965, ch. 238, § 3, p. 576; am. 1967, ch. 327, § 1, p. 957; am. 1971, ch. 127, § 1, p. 505; am. 1977, ch. 59, § 1, p. 113.]

Sec. to sec. ref. This section is referred to in §§ 33-2107B, 33-2110A, 33-2141.

33-2110A. Tuition of out of district Idaho students, county taxes and other financial support.—Any student residing in the area of a county outside of a junior college district or in a county without a junior college district, who has been a resident of the county and state for not less than six (6) months continuously prior to the date of his first enrollment in a junior college, which residence may not be acquired while attending and enrolled in a junior college above the twelfth grade, may enroll in any junior college in the state, and the county of his residence shall pay that portion of his tuition as hereinafter set out. Provided, however, no student residing in a junior college area which has a junior college district may attend another junior college in the state, with the county of his residence paying a portion of the tuition, unless the student, if he be of legal age, or the parent or guardian of such student makes application to the board of trustees of the junior college district of the junior college area in which such student resides, which application shall request the attendance of such student at another junior college in the state, with the county of his residence paying a portion of the tuition, and shall set forth the facts and reasons why such attendance should be authorized and, further, shall specify the junior college at which attendance is desired. Such board of trustees shall, not less than ten (10) days before the date such application is to be heard, enter its order for a hearing and give notice by mail to the applicant as to the time and place thereof. After hearing the same, if the board of trustees shall determine it to be in the best interest of such student to attend another junior college, with the county of his residence paying a portion of the tuition, and if the other junior college has agreed to accept such student, the board shall make and enter its order to that effect. Any such decision by the board of trustees of the junior college district may be appealed to and heard by the state board of education. The tuition which shall be paid by the resident county shall be that portion of the tuition uniformly established by a junior college district for all out of district students, both in state as well as out of state, pursuant to section 33-2110, Idaho Code, after deducting therefrom the amount of tuition paid by a resident student at such junior college; however, the liability of the resident county shall not exceed two-thirds (⅔) the total tuition charged and in no instance shall it exceed three hundred twelve dollars and fifty cents ($312.50) each semester for a two-semester year for a full-time student. The student shall pay the tuition and fees charged a student resident in the district, and the balance, if any, of the nonresident student tuition above the maximum liability of the county of his residence. No county shall be liable for such out of district tuition unless the board of county commissioners of such county has first verified to the junior college in writing the fact that such student is a resident of such county. The verification shall be made to the college not less than ten (10) days prior to the first day of enrollment.

The nonresident tuition shall be established annually not later than August 1st and shall be forthwith filed with the state board of education, together with a statement supporting the computation thereof. Each junior college, by September 30 and March 1 of each year, shall bill the county of residence of each nonresident student enrolled at the commencement of each semester, and each board of county commissioners shall allow and order paid any such bill for tuition at the first regular meeting following receipt of said bill, but not exceeding forty-five (45) days after receipt. Upon failure of a county to pay such tuition, a junior college district may commence action in the district court of the state of Idaho for said county to collect the same.

For the payment of tuition of nonresident students as herein provided, there shall be allocated in each county without a junior college district or qualified city which has a board of performing arts commissioners as provided by section 23-408, Idaho Code, to a county junior college fund, and paid to the county treasurer to be held in such fund, fifty per cent (50%) of all moneys apportioned to the county (before the deduction of amounts, if any, allocated therefrom to cities and villages) out of liquor funds of the state of Idaho as set forth in chapter 4, title 23, Idaho Code, and said amount shall be deducted from the amount that would otherwise be allocated to such county; provided, where an allocation in a county with an existing junior college is made pursuant to section 33-2111, Idaho Code, the maximum liability of the county for tuition for out of district but in county students shall be reduced by proportioning the said liquor fund over all students of the county attending the junior college in the county; and if such liquor funds are not sufficient to pay said tuition, commencing for the calendar year 1966, the board of county commissioners shall levy upon the taxable property within each county without a junior college district, and, in a county with such a district, upon the taxable property within the county lying outside of the junior college district, a tax not to exceed thirty cents (30¢) on each one hundred dollars ($100) of assessed value, to be certified as set out in section 33-2111, Idaho Code. The proceeds of such levy shall likewise be placed in the county junior college fund. Apportionment of liquor funds herein provided shall commence for the fiscal quarter ending September 30, 1965, and accruing during such quarter.

Based upon the enrollment established by the first semester's tuition bills received by September 30, the board of county commissioners shall establish immediately a total junior college annual tuition budget for two (2) semesters which shall be equal to twice the amount of the tuition bills plus a contingency factor of ten per cent (10%). This budget shall be adjusted after March 1 based on any change of enrollment shown by the second semester tuition bills. If enrollment is from none to not more than four (4) students, a minimum budget of five (5) students at five hundred dollars ($500) each shall be established. In the event all tuition bills received have been paid, notwithstanding any other provision hereof, (a) any liquor funds received, which in the quarter when received to any extent are in excess of said budget, to the extent of such excess shall not be paid over to the county treasurer to be held in the junior college fund, and (b) any funds received from the levy on taxable property, which when received to any extent are in excess of said budget after the application of liquor funds thereto, to the extent of such excess shall not be paid over to the junior college fund. Said excess liquor funds shall be paid pursuant to law as if this section were not applicable thereto, and said excess funds shall be paid to the general fund of the county. In the event the total liquor fund payable hereunder to the county junior college fund together with the receipts from the levy on taxable property for each fiscal year are insufficient to pay tuition bills, which deficiency is caused by a levy of less than the maximum allowed hereunder, or by enrollment in excess of the budget herein provided, the budget for each following year shall be increased to the maximum allowed by the maximum tax levy authorized herein to pay any deficiency at the earliest time. If said deficiency is due to the lack of funds in a fiscal year when the maximum levy authorized hereunder shall have been made, for the next fiscal year thereafter the number of students from such county shall be limited by the board of county commissioners to the extent necessary to pay such deficiency not later

than the end of the following year. Provided nevertheless, for the two (2) semesters commencing September, 1965 the board of county commissioners shall limit the junior college budget and total students to estimated liquor funds available on quarterly disbursements through June 30, 1966. Any limitation of students authorized herein shall be accomplished (a) on the basis of student grades and financial need, and (b) by each junior college notifying the county of residence of each student's application and such county shall accept or reject the application at least five (5) days prior to the tuition billing dates set out herein. A junior college shall nevertheless have a right to require any student residing outside the district to pay nonresident tuition if the county of his residence is more than twenty-five per cent (25%) in arrears of a total county tuition bill for one (1) year as of the beginning of the subsequent semester, but such tuition shall be refunded to such students when paid by the county. [I. C., § 33-2110A, as added by 1965, ch. 238, § 4, p. 576; am. 1967, ch. 327, § 2, p. 957; am. 1967, ch. 371, § 1, p. 1066; am. 1969, ch. 179, § 1, p. 536; am. 1971, ch. 127, § 2, p. 505; am. 1974, ch. 139, § 8, p. 1343; am. 1975, ch. 160, § 5, p. 414.]

Compiler's notes. Section 5 of S. L. 1965, ch. 238 read: "Savings clause and separability.—This act shall not impair or affect the right of any person to hold any office or position under the school laws of this state, nor shall it impair or affect any act done, or right accruing, accrued or acquired, or any liability, penalty or forfeiture incurred under said laws, at the time this act takes effect. It is hereby declared to be the controlling legislative intent that if any provisions of this act, or any of the applications thereof, to any person or circumstances, is held invalid, the remainder of the act and the application of such provisions to persons and circumstances other than those to which it is held invalid, shall not be affected thereby, to the end that the provisions of this act are separable."

As enacted the introductory sentence of the 1975 amendment of this section by ch. 160 read, "Section 5. That Section 32-2110A, Idaho Code, be, and the same is hereby amended to read as follows:".

Section 6 of S. L. 1965, ch. 238 provided that the act should take effect from and after July 1, 1965.

Section 2 of S. L. 1969, ch. 179 declared an emergency. Approved March 18, 1969.

Section 7 of S. L. 1974, ch. 139, is compiled herein as § 23-405.

Section 4 of S. L. 1975, ch. 160, is compiled herein as § 23-405.

33-2111. Taxes and other financial support for junior colleges.

Sec. to sec. ref. This section is referred to in §§ 33-2107B, 33-2110A.

33-2112. Additional tax levy for gymnasium and grounds.

Sec. to sec. ref. This section is referred to in § 33-2107B.

33-2113. Capital funds.

Cross ref. Distribution of surplus of liquor fund, § 23-404.

Sec. to sec. ref. This section is referred to in §§ 23-404, 33-2107B.

33-2114. Reports of junior college districts.—The board of trustees of each junior college district shall cause to be made, annually, a full and complete audit of the financial transactions of the district. Such audit shall be made by and under the direction of the board of trustees by an independent auditor in accordance with generally accepted auditing standards and procedures. The auditor shall be employed on written contract.

One (1) copy of the audit report shall be filed with the legislative auditor, and one (1) copy with the state board of education, not more than ten (10) days after its acceptance by the board of trustees.

The state board of education may at its discretion direct the board of trustees of any junior college district to cause to be made an exam-

NORTH IDAHO COLLEGE CAMPUS

Total Investment in Plant, as of June 30, 1977 audit:

Land	455,089
Grounds improvement	275,010
Equipment	2,021,054
Buildings	6,186,134
Total	8,937,287

Buildings constructed within the last five years (1973-77):

1. Seiter Hall of Science

A facility to house biology, ph ysics, chemistry, geology, engineering, home economics and health science laboratories, a large lecture hall, classrooms and greenhouse.

Net square feet: 20,595

Construction: begun - April 25, 1973
completed - November 19, 1974

Funding:		
	Idaho State Permanent Building Fund	897,979
	Federal Title VII Funds	278,928
	Total	1,176,907

2. Hedlund Vocational Center

A facility housing diesel, welding, machine, millwright, motorcycle and body and fender shops as well as vocational home economics, office occupations and forestry technician laboratories, administrative offices, student center and 5 general purpose classrooms. Later on L.P.N. laboratory, industrial electrician shop, and classroom were added with the further construction of the Career Development Center within the complex.

Net square feet: 48,589

Construction: begun - March, 1975
Voc. Center completed - May 24, 1976

Addition: begun - February, 1976
Career Dev. Ctr. completed - March 20, 1977

Funding:		
Voc. Center	Idaho State Permanent Building Fund	1,747,000
Career Dev. Ctr	Economic Development Admin.	800,000
	Total	2,547,000

Buildings report.

3. Humanities Building (construction to begin this fall)

A facility to house all the departments in the humanities previously scattered around the campus including music, art, radio-TV, drama, photography, speech, and containing a multi-purpose auditorium seating 1200.

Net square feet:	49,512	
Construction:	to begin within 90 days of September 6, 1977	
Funding:	Idaho State Permanent Building Fund	1,385,000
	EDA - LPW Grant	1,450,000
	Total	2,835,000

Note: During this time period, NIC has also purchased a shop facility for maintenance and grounds, a house and the former Sherman elementary school(which now houses the Learning Skills Center and the Head Start program).

Net square feet:	16,390	
Funding:	North Idaho College District Funds	259,266

Buildings planned for the next three years (1978-80)

1. Dormitory - to house 100 women students

Dormitory to include kitchen and dining facilities and coordinate with present 98-student dormitory for both men and women which would be remodeled for men. At present, students are not able to find sufficient housing to attend North Idaho College.

Net square feet:	15,000	
Estimated cost:		1,000,000
Construction:	to begin Fall 1978	
Funding:	Revenue Bonds - H.U.D.	

2. Student Union Addition

To serve the increasing enrollment, this facility must be enlarged. New structure would contain lounge, better bookstore facility, dining rooms for snacks and meeting rooms, recreational and crafts area, and new offices. The Dean of Students, Student Health Services, and Counseling will also be included in this structure.

Net square feet: 15,000

Estimated cost: 1,000,000

Construction: to begin spring of 1979

Funding: Revenue Bonds

3. Library

Our present library of 28,000 volumes is used to capacity and cannot accommodate any expansion to keep pace with our present and future enrollment growth. A new facility would provide increased seating capacity, more book, audio-visual and periodical storage space and, possibly, be designed to include central administrative offices.

Net square feet: 35,000

Construction: to begin fall 1979 or spring 1980

Estimated cost: 2,000,000

Proposed funding: State and/or Federal

4. Vocational Addition

The present vocational buildings will soon be used to capacity. In order to accommodate additional new programs, the space between the present vocational complex and the power plant would be filled in.

Net square feet: 20,000

Construction: to begin spring 1980

Estimated Cost: 1,400.000

Proposed Funding:

State Permanent Building Fund	700,000
Economic Development Admin.	700,000
Total	1,400,000

COLLEGE OF SOUTHERN IDAHO CAMPUS

Buildings constructed from 1968-1976:

1. Shields Academic Building

A facility used for academic instruction and housing of faculty offices.

Net square feet:	50,924	
Construction:	Completed - 1968	
Funding:	Local funds and Office of Education funds	1,237,180
	TOTAL	1,237,180

2. Fine Arts Building

A facility used for drama, music, speech and debate instruction.

Net square feet:	32,503	
Construction:	Completed - 1968	
Funding:	Local funds and Office of Education funds	580,945
	TOTAL	580,945

3. Maintenance Building

A facility used for maintenance administration, security and shop.

Net square feet:	5,800	
Construction:	Completed - 1968	
Funding:	Local funds and Office of Education funds	95,560
	TOTAL	95,560

4. Physical Education Building

A facility to house the physical education program.

Net square feet:	48,907	
Construction:	Completed - 1970	
Funding:	Local funds and Office of Education funds	1,209,800
	TOTAL	1,209,800

5. Multi-Use Building

A facility to house the college administration, the library, student union and cafeteria.

Buildings report.

5. Multi-Use Building (continued)

Net square feet:	37,884	
Construction:	Completed - 1971	
Funding:	Local funds and Office of Education funds	1,097,742
	TOTAL	1,097,742

6. Dormitory

A dormitory for student housing.

Net square feet:	29,450	
Construction:	Completed - 1971	
Funding:	Local funds and Office of Education funds	725,185
	TOTAL	725,185

7. Vo-Tech Building

A facility used for faculty offices and agri-business, distributive education, law enforcement and home economic instruction.

Net square feet:	19,122	
Construction:	Completed - 1972	
Funding:	Idaho State Permanent Building Fund	283,000
	Local funds and Office of Education funds	362,330
	TOTAL	645,330

8. Expo Buildings

A facility used for agri-business and related usage by the agricultural community.

Net square feet:	64,743	
Construction:	Completed - 1976	
Funding:	Local funds and Office of Education funds	619,075
	TOTAL	619,075

9. Vo-Tech Center

A facility housing the T&I courses, the vocational administration, vocational curriculum development, vocational TV studio, etc.

Net square feet:	69,600	
Construction:	1976	
Funding:	Idaho State Permanent Building Fund	2,595,000
	TOTAL	2,595,000

33-2111. Taxes and other financial support for junior colleges.—For the maintenance and operation of each junior college, in addition to the income from tuition paid by students as hereinbefore provided, the board of trustees may levy upon the taxable property within the district a tax not to exceed eighty cents (80¢) on each hundred dollars ($100.00) of assessed valuation. The tax levy determined by the board of trustees, within said limit, shall be certified to the board of county commissioners in each county in which the district may lie, not later than the second Monday in September of each year.

There shall also be allocated to each junior college district and paid to the treasurer thereof fifty per centum (50%) of all moneys apportioned to any county embracing all or a part of such junior college district, out of the liquor fund of the state of Idaho as set forth in chapter 4, title 23, Idaho Code. Immediately upon being advised of the creation of a junior college district, the state board of education shall notify in writing the Idaho liquor dispensary that such district has been created, and thereafter the dispensary shall pay to the treasurer of such junior college district, and deduct from the amount that otherwise would be allocated to the county or the counties embraced in such district fifty per centum (50%) of the moneys allocated to such county or counties under the Idaho liquor control act fund, and all payments and allocations of funds to such county or counties under said act shall be apportioned, divided and paid as herein provided, to wit: fifty per centum (50%) to the treasurer of such junior college district, and the remaining fifty per centum (50%) distributed as otherwise provided by law. [1963, ch. 363, § 11, p. 1037.]

Cross ref. Collection of taxes, § 63-1101 et seq.
Surplus liquor fund, distribution to junior college district, § 23-404.

Sec. to sec. ref. This section is referred to in §§ 23-404, 31-808, 33-2112.

33-2112. Additional tax levy for gymnasium and grounds.—The board of trustees of any junior college district may levy a tax not exceeding one-half (½) mill on each dollar of the assessed value of the taxable property within the district for the maintenance and care of the gymnasium and college grounds of the district, in addition to other taxes authorized by law for the maintenance and support of the junior college. [1963, ch. 363, § 12, p. 1037.]

Sec. to sec. ref. This section is referred to in § 31-808.

AN 8 MILL LEVY FOR MAINTENANCE & OPERATIONS
ON THE JUNIOR COLLEGE DISTRICTS [1]

1977

Kootenai County - Coeur d'Alene Junior College	
Assessed Valuation	$ 83,899,192.00
Maximum Levy (8 Mills)	671,193.54
Levy of Junior College District (.00734)	559,607.61
Jerome County - College of Southern Idaho	
Assessed Valuation	$ 37,440,461.00
Maximum Levy (8 Mills)	299,523.69
Levy of Junior College District (.00731)	273,689.77
Twin Falls County - College of Southern Idaho	
Assessed Valuation	$ 88,521,291.00
Maximum Levy (8 Mills)	708,170.33
Levy of Junior College District (.00766)	678,073.09
College of Southern Idaho	
Assessed Valuation (combined counties)	$125,961,752.00
Maximum Levy (8 Mills)	1,007,694.02
Actual Levy	951,762.86

[1] An additional 1/2 mill can be levied according to Idaho Code Section 33-2112 for maintenance and care of the gymnasium and college grounds.

MILLS LEVIES AND DISTRICT ASSESSED VALUATION
JUNIOR COLLEGES

District Assessed Valuation (in thousands)

	COLLEGE OF SOUTHERN IDAHO			NORTH IDAHO COLLEGE		
	FY 1976	FY 1977	FY 1978	FY 1976	FY 1977	FY 1978
	$ 101,940	$ 108,056	$ 114,540	$ 66,000	$ 72,864	$ 79,000
Mill Levies						
Maintenance & Operation (8.5 Mills Maximum)	6.567	7.126	7.369	8.6	8.5	8.5
Bond Redemption (5% of Assessed Value)	2.103	1.984	1.872	.5	.4	.4
Limit Total	8.67	9.11	9.241	9.1	8.9	8.9
Bond Redemption Capacity	$ 5,097	$ 5,403	$ 5,727	$ 3,300	$ 3,643	$ 3,950
Outstanding	2,144	2,144	2,144	330	291	316
Unused Capacity	$ 2,953	$ 3,259	$ 3,583	$ 2,970	$ 3,352	$ 3,634
Percent of Unused Capacity	58%	60%	63%	90%	92%	92%

33-2113. Capital funds.—The board of trustees of each junior college district may issue general obligation bonds in the manner and form, and for the same purposes, as prescribed for public school districts, the maximum amount of general obligation bonds outstanding, computed in the manner so prescribed shall not at any time exceed five per cent (5%) of the assessed value of the taxable property in the district. The board may also create a plant facilities reserve fund in the manner, and for the same purposes, as prescribed for school districts.

Tax levies for the purposes of this section shall be certified to the board of county commissioners at the same time as are certified the tax levies provided in section 33-2111. [1963, ch. 363, § 13, p. 1037.]

See. to sec. ref. This section is referred to in § 31-808.

33-804. School plant facilities reserve fund levy.—In any school district in which a school plant facilities reserve fund has been created, either by resolution of the board of trustees or by apportionment to new districts according to the provisions of section 33-901, Idaho Code, to provide funds therefor the board of trustees shall submit to the qualified school electors of the district the question of a levy not to exceed twenty (20) mills in each year for a period not to exceed ten (10) years.

The notice of such election shall state the number of mills proposed to be levied, the period of years in each of which the levy is proposed to be made, and the purposes for which such funds shall be used. Said notice shall be given, the election shall be conducted and the returns canvassed as provided in sections 33-401—33-406, Idaho Code; and the levy shall be approved only if the majority voting in favor thereof is as that required in section 33-1103, Idaho Code.

If the question be approved, the board of trustees may make a levy in each year according to the terms so approved; and may again submit the question at the expiration of the period of such levy, for the number of mills and the number of years which the board may at that time determine. Or, during the period approved at any such election, if such period be less than ten (10) years or the number of mills be less than twenty (20), the board of trustees may submit to the qualified school electors in the same manner as before, the question whether the number of years, or the number of mills, or both, be increased, but not to exceed the maximum herein authorized. If such increase or increases be approved by the electors, the terms of such levy shall be in lieu of those approved in the first instance, but disapproval shall not affect any terms theretofore in effect. [1963, ch. 13, § 93, p. 27; am. 1970, ch. 115, § 1, p. 276; am. 1975, ch. 220, § 1, p. 612.]

Compiler's note. Section 2 of S. L. 1975, ch. 220 declared an emergency. Approved March 28, 1975.

See. to sec. ref. This section is referred to in §§ 33-355, 33-905, 34-2001A.

ANNUAL DISTRIBUTION OF
LIQUOR PROFITS TO COUNTIES

	FY 76	FY 77
Junior Colleges and Counties	$ 3,973,300	$ 3,522,400
7 1/2% to Chartered Cities	468,400	468,400
Permanent Building Fund	400,000	-0-
Alcohol Treatment Unit Program	-0-	400,000
Cities	1,000,000	1,000,000
Law Enforcement Planning Commission (to match federal dollars)	120,000	120,000
($400,000 1/44 to Each County)	400,000	400,000
Cooperative Welfare Fund	650,000	650,000
Total Distribution for the Fiscal Year	$ 7,011,700	$ 6,560,800

(10/19/77)

UNIVERSITY OF CALIF.
LOS ANGELES

APR 21 1978

CLEARINGHOUSE FOR
JUNIOR COLLEGES

FY 1977 ANNUAL DISTRIBUTION OF
SURPLUS LIQUOR FUNDS TO
COUNTIES AND JUNIOR COLLEGE DISTRICTS

Junior College District	County & Junior College	Amount	Subtotal	Total
1	Benewah	$ 36,100		
	Bonner	79,700		
	Boundary	35,500		
	Kootenai	93,200		
	North Idaho College	84,100		
	Shoshone	84,800	$ 413,400	
2	Clearwater	49,700		
	Idaho	61,200		
	Latah	118,500		
	Lewis	25,300		
	Nez Perce	134,600	389,300	
3	Ada	520,300		
	Adams	21,800		
	Boise	17,600		
	Canyon	284,800		
	Elmore	86,300		
	Gem	49,300		
	Owyhee	37,200		
	Payette	66,600		
	Valley	25,300		
	Washington	43,000	1,152,200	
4	Blaine	37,200		
	Camas	12,500		
	Cassia	80,900		
	Gooding	47,000		
	Jerome	32,800		
	College of Southern Idaho	23,700		
	Lincoln	21,700		
	Minidoka	78,700		
	Twin Falls	99,400		
	College of Southern Idaho	90,300	524,200	
5	Bannock	229,600		
	Bear Lake	32,200		
	Bingham	131,200		
	Caribou	34,700		
	Franklin	38,900		
	Oneida	20,400		
	Power	28,900	515,900	
6	Bonneville	242,900		
	Butte	21,200		
	Clark	13,000		
	Custer	21,300		
	Fremont	46,700		
	Jefferson	57,800		
	Lemhi	33,800		
	Madison	71,700		
	Teton	19,000	527,400	
				$3,522,400

Collateral References.

Sales to intoxicated persons. See 30 Am. Jur. 423, § 321; 48 C. J. S. 381, § 258.

Sales to minors. See 30 Am. Jur. 424 et seq; 48 C. J. S. 381, § 259.

23-313. Liquor not to be consumed on premises.—No vendor, officer, clerk, servant, agent, or employee of the dispensary employed in any state liquor store, state owned warehouse, or distributing station, shall allow any alcoholic liquor to be consumed on the premises of such state warehouse, store, or distributing station, nor shall any person consume any such liquor on such premises. [1939, ch. 222, § 613, p. 465.]

CHAPTER 4

LIQUOR FUND

SECTION.
23-401. Liquor fund created.
23-402. Appropriation.
23-403. Reserve.
23-404. Distribution of surplus of liquor fund.
23-405. Distribution by counties.
23-406. Administrative expense.
23-407. Deposit of revenue.
23-408. Annual audit.
23-409. Payment of audit.

23-401. Liquor fund created.—The state treasurer shall be custodian of a fund, which is hereby created, to be known as the "liquor fund," into which shall be covered the balance of the fund heretofore designated as the "Liquor Control Act Fund;" all revenues derived from alcoholic beverages, excise taxes, licenses, permits, fees, profits on sales, sales of equipment and supplies; and all other moneys accruing or received under any of the provisions of this act. All moneys, properties, buildings, plants, apparatus, real estate, securities acquired by or through the moneys belonging to the liquor fund, including interest earned thereon, shall be the property of the liquor fund. [1939, ch. 222, § 701, p. 465.]

Compiler's note. This chapter of Idaho Code comprises article 7 of the Idaho Liquor Act, headed, "Liquor Fund."

23-402. Appropriation.—All moneys appropriated for, accruing to, or received by said fund are hereby appropriated for the purpose of this act for the purchase of alcoholic liquor and payment of expenses of administration and operation of the dispensary, and the same shall be paid out by the state treasurer only upon vouchers prepared and certified to by the dispensary and approved by the state board of examiners. [1939, ch. 222, § 702, p. 465.]

23-403. Reserve.—No distribution of any surplus from the liquor fund shall be made as provided in the following section, unless there shall be moneys in said fund after setting aside and reserving the following:

(a) Funds sufficient to pay all current obligations of the dispensary.

(b) A cash reserve of $50,000.00 over and above all other assets. [1939, ch. 222, § 703, p. 465.]

Compiler's notes. Section 6 of S. L. 1939, ch. 173 provides as follows: "Proceeds from the chain store tax, mine license tax, liquor fund, and beer tax now distributed to the public school income fund shall on and after July 15, 1939, be covered into the general fund. To conform to this change, the amendments

any person intoxicated or apparently intoxicated. [1939, ch. 222, § 612, p. 465; am. 1972, ch. 330, § 1, p. 828.]

Compiler's note. Section 2 of S. L. 1972, ch. 330 is compiled as § 23-603.

CHAPTER 4—LIQUOR FUND

SECTION.
23-404. Distribution of surplus of liquor fund.
23-405. Distribution by counties.
23-408. Share of liquor fund allotted to board of performing arts commissioners—Qualification.
23-409. [Repealed.]

23-401. Liquor fund created.

See, to sec. ref. This section is referred to in § 57-811.

23-404. Distribution of surplus of liquor fund. — Whenever the amount of money available on an annual basis from the liquor fund shall exceed the amounts provided for retention by the foregoing section, such excess shall be distributed on an annual basis as follows: Fifty per cent (50%) to the various counties of the state in the same proportion as the population of said counties bears to the total population of the state as shown by the last federal census, provided, however, that fifty per cent (50%) of all the money apportioned to any county embracing all or any part of a junior college district shall be distributed and paid to the treasurer of such junior college district, as provided by section 33-2113, Idaho Code, or to a city which has a board of performing arts commissioners as provided by section 23-408, Idaho Code; seven and one half per cent (7½%) to incorporated and specially chartered cities of the state in the same proportion as the population of said cities bears to the total population of all incorporated and specially chartered cities of the state as shown by the last federal census; four hundred thousand dollars ($400,000) of the remaining amount in the liquor fund shall be deposited to the credit of the alcoholism treatment fund; one million dollars ($1,000,000) of the remaining amount in the liquor fund shall be distributed to the incorporated and specially chartered cities of the state in the proportion and manner above provided, and at such time as the superintendent shall determine; one hundred twenty thousand dollars ($120,000) of the remaining amount in the liquor fund shall be remitted to the state law enforcement planning commission to match federal block grants under the Omnibus Crime Control and Safe Streets Act of 1968 (P.L. 90-351); four hundred thousand dollars ($400,000) of the state liquor fund shall be distributed one forty-fourth (1/44) to each of the several counties of the state and shall be paid directly to such counties, and this one forty-fourth (1/44) shall be kept by the counties in the county current expense fund without being subjected to further division of the redistribution required by section 23-405, Idaho Code; and six hundred fifty thousand dollars ($650,000) of the state liquor fund shall be paid to the cooperative welfare fund. The remainder of the state liquor fund shall be paid into the public school income fund defined by section 33-903, Idaho Code. Available amounts including surplus funds shall be distributed periodically but no less often than quarterly; for this purpose estimates of surplus funds shall be made subject to adjustment at the close of the proper annual period.

Whenever funds are distributed to the city for the purposes prescribed in section 23-408, Idaho Code, in no event shall the funds so

distributed exceed two hundred seventy-five thousand dollars ($275 000) in any one (1) year. No one (1) city shall receive more than twenty (20) annual payments under the distribution provided for in section 23-408, Idaho Code. [1939, ch. 22, § 704, p. 465; am. 1939, ch. 173, § 9, p. 320; am. 1953, ch. 270, § 2, p. 471; am. 1961, ch. 43, § 5, p. 66; am. 1965, ch. 197, § 1, p. 439; am. 1969, ch. 381, § 1, p. 1103; am. 1971, ch. 4 (E. S.), § 1, p. 9; am. 1974, ch. 139, § 6, p. 1343; am. 1975, ch. 160, § 3, p. 414; am. 1976, ch. 317, § 2, p. 1086.]

Compiler's notes. Section 2 of S. L. 1969, ch. 381 provided that this act shall be in full force and effect retroactive to January 1, 1969.

Section 2 of S. L. 1971, ch. 4, provided that the act should be in full force and effect from and after July 1, 1971.

That portion of the Omnibus Crime Control and Safe Streets Act concerning federal grants may be found in U. S. C., tit. 42, §§ 3701-3781.

Section 5 of S. L. 1974, ch. 139, is compiled as § 67-4928.

Section 2 of S. L. 1975, ch. 160, is compiled herein as § 23-408.

Section 1 of S. L. 1976, ch. 317, is compiled as § 23-217.

Section 3 of S. L. 1976, ch. 317, contained an appropriation.

Sec. to sec. ref. This section is referred to in § 23-408.

23-405. Distribution by counties.—Out of the moneys allocated to a county (after deduction, if any, of the amount allocated to a junior college district or to a city which has a board of performing arts commissioners if qualified and certified as provided in section 23-408, Idaho Code) fifty per cent (50%) thereof shall be by the board of county commissioners apportioned to the general fund of the county and the remaining fifty per cent (50%) shall be allocated to incorporated and specially chartered cities and villages situate therein in such proportion as the population of each bears to the total population of all cities and villages in the county, as shown by the last federal census, or any subsequent special census conducted by the United States bureau of the census, provided, that in case of a municipality incorporated subsequent to the last federal census, a certification of the population thereof by its governing board shall be accepted in lieu of the federal census. [1939, ch. 222, § 705, p. 465; am. 1963, ch. 111, § 1, p. 234; am. 1974, ch. 139, § 7, p. 1343; am. 1975, ch. 160, § 4, p. 414.]

Compiler's notes. Section 8 of S. L. 1974, ch. 139, is compiled as § 33-2110A.

The words enclosed in parentheses so appeared in the 1975 Session Laws.

Section 5 of S. L. 1975, ch. 160, is compiled herein as § 33-2110A.

23-408. Share of liquor fund allotted to board of performing arts commissioners—Qualification.—Where any county which does not contain a junior college district or any portion thereof, or which contains a junior college district or any portion thereof existing for the sole purpose of retiring outstanding general obligation bonds of that junior college district and said district has sufficient moneys on deposit for the payment of such general bonds, and within that county has a city which has established a board of performing arts commissioners, and which city has a population of not less than thirty-five thousand (35,000) persons at the last decennial census, there shall be allocated to that city and paid to the treasurer thereof fifty per cent (50%) of the moneys apportioned to the county out of the liquor fund of the state of Idaho as provided by section 23-404, Idaho Code. Such funds thus received by any city shall be used as directed by the mayor and city council solely for the purpose of retiring bonded indebtedness or repaying other long term indebtedness which has been incurred to provide a performing arts center for such city.

In order to be certified, the city shall notify the Idaho liquor dispensary in writing that the city qualifies under the provisions of this

section, and upon such certification, shall receive the fifty per cent (50%) of the moneys allocated to such county under section 23-404, Idaho Code. [I. C., § 23-408, as added by 1975, ch. 160, § 2, p. 414.]

Compiler's notes. Former section 23-408, which comprised 1939, ch. 222, § 708, p. 465; am. 1941, ch. 10, § 11, p. 20, regarding annual audits was repealed by S. L. 1971, ch. 219, § 1, p. 977 and the present section substituted therefor.

Sections 1 and 3 of S. L. 1975, ch. 160, repealed § 67-4927 and amended § 23-404, respectively.

Sec. to sec. ref. This section is referred to in §§ 23-404, 23-405, 33-2110A.

23-409. [Repealed.]

Compiler's note. This section, which comprised 1939, ch. 222, § 709, p. 465; am. 1941, ch. 10, § 12, p. 20, regarding payment of audit was repealed by S. L. 1971, ch. 219, § 2.

CHAPTER 6—PENAL PROVISIONS OF IDAHO LIQUOR ACT

SECTION.
23-603. Disposal to minor.

23-603. Disposal to minor.—Any person who shall sell, give, or furnish, or cause to be sold, given, or furnished, alcoholic or intoxicating liquor to a person under the age of nineteen (19) years, except for medicinal purposes, shall be guilty of a misdemeanor. A second or subsequent violation of this section by the same defendant shall constitute a felony. [1939, ch. 222, § 903, p. 465; am. 1972, ch. 330, § 2, p. 828.]

Compiler's note. Sections 1 and 3 of S. L. 1972, ch. 330 are compiled as §§ 23-312, 23-922 respectively.

23-604. Drunkenness.

City Ordinance on Intoxication.

Where a city ordinance, which made it a misdemeanor for a person to be intoxicated while in a private motor vehicle located in a public place, was directed toward the control of public intoxication, the ordinance was a valid exercise of the authority delegated to the city by § 50-302 to maintain the peace, good government, and welfare of the city. Voyles v. City of Nampa, 97 Idaho 597, 548 P.2d 1217 (1976).

CHAPTER 8—ENFORCEMENT OF PENAL AND ABATEMENT PROVISIONS OF IDAHO LIQUOR ACT.

SECTION.
23-804. Duties of the department of law enforcement and officers thereof.
23-805. Duties of prosecuting attorneys, sheriffs and other officers.
23-807. Compelling attendance of witnesses — Immunity of witnesses — Authority of enforcement officers.

23-804. Duties of the department of law enforcement and officers thereof.—The department of law enforcement and the director thereof are hereby charged with the responsibility and duty of assisting in the policing of the state of Idaho to enforce and require the enforcement of the penal provisions of the Idaho Liquor Act in addition to other duties imposed upon them by law, notwithstanding the duties now, or which may be hereafter imposed upon sheriffs, police, or other officers to enforce the provisions of such laws. To accomplish such enforcement it is hereby made the duty of said director and every officer of the department of law enforcement, whether employed specifically for the enforcement of the liquor act, or otherwise, to officially report every violation of such liquor act of which they have knowledge, or which is made